

c.) Amendments to the Claims

1. (Currently Amended) A punching device for punching paper and like sheet material comprising:
 - (a) an upper frame;
 - (b) a cooperating upper magnetic base supporting said frame;
 - (c) one or more punch rods slideably disposed within the upper frame, each passing through a corresponding clearance hole formed in the upper magnetic base; and
 - (d) a lower magnetic base further comprising a punch die corresponding to each punch rod which magnetically aligns with the upper magnetic base when said sheet material is disposed between the upper and lower magnetic bases, so that the punch may be used to perforate said sheet material anywhere on ~~the~~ a surface of the sheet.
2. (Previously Presented) The punching device of claim 1, further comprising a lever handle rotatably affixed to the upper frame, and which slideably engages a top of each punch rod, providing a user with mechanical advantage in operating the punching device.
3. (Previously Presented) The punching device of claim 1, further comprising a lever handle rotatably affixed to the upper frame, and one or more springs, each of which exerts a restraining force to maintain the corresponding punch rod in

an upper position, wherein the punch rod descends to a lower position when a superior, opposing force is applied to the top of the punch rod.

4. (Previously Presented) The punching device of claim 3, wherein one or more oblong slots is formed within the lever handle, wherein each corresponding punch rod has an annular recess formed in proximity with the top of the punch rod, with the annular recess captured within the oval slot of the lever handle, so that each punch rod will raise when the lever handle is raised, and lower when the lever handle is lowered.

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14. (Previously Presented) The punching device of claims 1 or 2, wherein the number of punch-rods is one, the number of clearance holes is one, and the number of punch dies is one.

15. (Previously Presented) The punching device of claims 3 or 4, wherein the number of punch-rods is one, the number of clearance holes is one, and the number of punch dies is one.

16. (Previously Presented) The punching device of claims 1 or 2, wherein the number of punch-rods is three, the number of clearance holes is three, and the number of punch dies is three.

17. (Previously Presented) The punching device of claims 3 or 4, wherein the number of punch-rods is three, the number of clearance holes is three, and the number of punch dies is three.

18. (New) A punching device for punching paper and like sheet material comprising:

- (e) an upper frame;
- (f) a cooperating upper magnetic base supporting said frame;
- (g) one or more punch rods slideably disposed within the upper frame, each passing through a corresponding clearance hole formed in the upper magnetic base; and
- (h) a lower magnetic base, not physically connected to the upper frame or upper magnetic base, and further comprising a punch die corresponding to each punch rod which magnetically aligns with the upper magnetic base when said sheet material is disposed between the upper and lower magnetic bases, so that the punch may be used to perforate said sheet material anywhere on a surface of the sheet.

19. (New) The punching device of claim 18, further comprising a lever handle rotatably affixed to the upper frame, and which slideably engages a top of each punch rod, providing a user with mechanical advantage in operating the punching device.

20. (New) The punching device of claim 18, further comprising a lever handle rotatably affixed to the upper frame, and one or more springs, each of which exerts a restraining force to maintain the corresponding punch rod in an upper position,

wherein the punch rod descends to a lower position when a superior opposing force is applied to the top of the punch rod.

21. (New) The punching device of claim 20, wherein one or more oblong slots is formed within the lever handle, wherein each corresponding punch rod has an annular recess formed in proximity with the top of the punch rod, with the annular recess captured within the oval slot of the lever handle, so that each punch rod will raise when the lever handle is raised, and lower when the lever handle is lowered.

22. (New) The punching device of claims 18 or 19, wherein the number of punch-rods is one, the number of clearance holes is one, and the number of punch dies is one.

23. (New) The punching device of claims 20 or 21, wherein the number of punch-rods is one, the number of clearance holes is one, and the number of punch dies is one.